

# Conduct Audit Heading wise Checkpoints Report

**Client Name:** Cust2

**Audit No:** CUST0002/AUD/25/00024 - Statutory Audit ICAI Template

| SI No | Heading   | Check Point   | Assertions  | Workpaper Ref/Index   |
|-------|---|---|---|---|
| 1     | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Ratios | Have the following ratios been disclosed: Note: The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the | Mandatory: Yes<br>Test Result: Yes<br>Annexure: Yes | Workpaper Ref: Share Capital<br>Comments: Remarks<br>By: Partner1<br>On: 08/01/2025 16:23:15  |
| 2     | Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Ratios | Have the following ratios been disclosed:<br>a. Current Ratio   | Mandatory: Yes<br>Test Result:<br>Annexure:         | Workpaper Ref: Share Capital<br>Comments:<br>By: User-Admin<br>On: 07/26/2025 18:25:04        |
| 3     | Schedule III - Statement of Profit and Loss Checklist - Expenses          | Is disclosure made on face of the Statement of Profit and Loss by classifying expenses into:<br>a. Cost of materials consumed   | Mandatory: Yes<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref: Cash and Bank<br>Comments: Remarks<br>By: Reviewer1<br>On: 07/06/2025 19:43:17 |
| 4     | Schedule III - Statement of Profit and Loss Checklist - Expenses          | b. Purchases of stock-in-trade  | Mandatory: Yes<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref: Cash and Bank<br>Comments: Remarks<br>By: Reviewer1<br>On: 07/06/2025 19:43:27 |
| 5     | Schedule III - Statement of Profit and Loss Checklist - Expenses          | c. Changes in inventories of finished goods, stock in trade and Work-in-progress  | Mandatory: Yes<br>Test Result: Yes<br>Annexure: No  | Workpaper Ref: Cash and Bank<br>Comments: Remarks<br>By: Reviewer1<br>On: 07/06/2025 19:43:40 |